

Instructions for Buyer's Annual Report

Who Must File the Buyer's Annual Report?

In-state licensed fish buyers who are responsible for the collection of the Salmon Enhancement Tax. The Buyer's Annual Report is a summary of the monthly reports filed during the year. Do not submit payment with this report. Please file Form 04-566 if you determine that there are additional payments due for the tax year.

When is the Buyer's Annual Report Due?

The report is due March 1 following the tax year.

Value- "Value" means:

1. The market value of the fisheries resources if the taking of the fisheries resource is done in company-owned or company-subsidized boats operated by employees of the company or in boats that are operated under lease to or from the company or other arrangement with the company and if the fisheries resource is delivered to the company; in this subparagraph, "company" means a fisheries business, a subsidiary of a fisheries business, a subsidiary of a fisheries business; or a subsidiary of a parent company of a fisheries business; or
2. For fisheries resources other than those described in (1) the actual price paid for the fisheries resource by the fisheries business to the fisher, including indirect consideration and bonus amounts paid for fuel, supplies, gear, ice, handling, tender fees, or delivery, whether paid at the time of purchase of the fisheries resource or tendered as a deferred or delayed payment; in this subparagraph, "delivery" means:
 - (a) Transportation of the fisheries resource from the boat or vessel on which the product was taken to a tender; or
 - (b) If delivery was not to a tender, transportation of the fisheries resource from the boat or vessel on which the product was taken to a shore-based facility in which delivery of the fisheries resource is normally accepted.

Additional Forms- You may reproduce or photocopy this form as needed, request additional forms from our help desk at the address listed on the form or online at www.tax.state.ak.us.

Questions or Need Help? Contact our help desk-

Telephone: (907)465-2320

Facsimile: (907)465-3566

Email: fish_excise@revenue.state.ak.us

Mail original to:
Department of Revenue
Tax Division
PO Box 110420
Juneau, AK 99811-0420
Telephone (907)465-2320
Fax (907)465-3566

Salmon Enhancement Tax
BUYER'S ANNUAL REPORT
AS 43.76

This form is available online at www.tax.state.ak.us

Due Date: March 1

Federal EIN or SSN			Fisheries Business License Number	Tax Year
Individual or Corporation Name			Facility Location or Vessel Name	
Business Name			Telephone Number	
Mailing Address			Fax Number	
City	State	Zip Code	<input type="checkbox"/> Check if amended report (attach explanation)	

Part 1. Region Where Caught (Required Information - See instructions)

Region	A. Pounds of Salmon	B. Value of Salmon
1. Southern Southeast		\$
2. Northern Southeast		\$
3. Prince William Sound		\$
4. Cook Inlet		\$
5. Kodiak		\$
6. Chignik		\$
7. Outside aquacultural region		\$
8. Bonus (additional value)		\$
9. TOTAL (add lines 1-8)		\$

Part 4. Exempt Purchases

Use this section to report all salmon harvested under a special harvest area entry permit issued under AS 16.43.400.
Example: Salmon purchased from government agencies, salmon hatcheries or a fishing derby.

Pounds of Salmon	Value of Salmon
1.	2. \$

Part 2. Salmon Enhancement Tax - Region Where Purchased

Region	A. Pounds of Salmon	B. Value of Salmon	Department Use Only
10. Southern Southeast		\$	
11. Northern Southeast		\$	
12. Prince William Sound		\$	
13. Cook Inlet		\$	
14. Kodiak		\$	
15. Chignik		\$	
16. Outside aquacultural region		\$	
17. Bonus (additional value)		\$	
18. TOTAL (add lines 10-17)*		\$	

* Totals on line 9, columns A and B must equal totals on line 18, columns A and B

WHO MUST FILE THE BUYER'S ANNUAL REPORT?

Each licensed buyer that purchases or otherwise acquires salmon in a regional aquacultural association or in a location where a salmon enhancement tax has been enacted must file this report. This report is to account for all salmon purchased or acquired during this tax year. The totals from Part 1 and Part 2, column B should equal the sum of totals reported during the tax year.

I certify under penalty of unsworn falsification that this report, including all accompanying schedules and attachments, has been examined by me and to the best of my knowledge and belief is a true and complete report.

Signature	Printed Name	Title	Date
DEPT USE ONLY		VALIDATION	
PMD:			